

FILE COPY



DARLENE GREEN
Comptroller

**OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS**

Internal Audit Section



Carnahan Courthouse Building
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St. Louis, Missouri 63101
(314) 622-4723
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July 8, 2008

Major Myron Wandling, Executive Director
Salvation Army Harbor Light
3010 Washington Street
St. Louis, MO 63103

RE: Desk Review of Salvation Army Harbor Light, Federal Emergency Shelter Grant (FESG), Contract #55740, Contract Amount \$90,090, CFDA #14.231 (Project #2008-HOM15)

Dear Major Wandling:

We have conducted a desk review of Salvation Army Harbor Light (Agency), Emergency Shelter Grant, for the period January 1, 2007 through December 31, 2007. The scope of a fiscal monitoring desk review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of the Agency. A desk review does not entail a field visit to the Agency.

Our desk review was completed on March 20, 2008. It included a review of the contract and inquiries made with the Agency. The objective of the program is to provide food and shelter services, life-skills classes, addiction counseling, spiritual growth, and job-search assistance to homeless adult males.

The Agency was required to have an A-133 audit for the year ending September 30, 2007. We reviewed the report April 8, 2008. The report issued an unqualified opinion. There were two observations in the report. However, they were not directly related to the program funded by federal funds passed through the City of St. Louis.

The Agency complied with the OMB Circular A-133 compliance requirements and general provisions of the contract with the City of St. Louis Department of Human Service (DHS).

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with DHS to provide fiscal monitoring to all grant subrecipients.

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If you have any questions, please contact Ishmael Ikpeama at (314) 589-6113.

Sincerely,

A handwritten signature in black ink, appearing to read 'Mohammad H. Adil', written in a cursive style.

Mohammad H. Adil, CPA
Internal Audit Manager

cc: Patrick Brennan, Fiscal Manager, DHS
Antoinette Triplett, Program Manager II, DHS